Dawgen GLOBAL

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CARIBBEAN SERVICE DESK · EASTERN CARIBBEAN

Doing Business in Martinique

A practical guide to establishing, operating and growing a business in Martinique

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FOREWORD

Martinique offers something rare in the Caribbean: a business base inside the European Union, with French law, the euro and direct links to Paris.

Investors are drawn to Martinique for its stable institutions, EU market access, modern infrastructure and overseas tax and social charge incentives. Opportunity sits alongside complexity. French company, tax, labour and customs rules apply with overseas adaptations, and all need careful handling from the first day.

This guide sets out what you need to know in plain language: how to choose a structure, how set-up works, what taxes apply, how to employ people, and which incentives may be available. It is written for investors, entrepreneurs and groups considering Martinique.

We serve clients in Martinique through Dawgen Global's Caribbean Service Desk, managed from our headquarters in Kingston, and we are ready to help you turn a plan into a well-run, compliant business.

Dr. Dawkins Brown, Ph.D., MCMI, ACFE

Executive Chairman, Dawgen Global

How to use this guide

This guide gives a practical overview of establishing and running a business in Martinique. It is general information, current to October 2026, and is not a substitute for advice on your circumstances. Rates and rules change; speak to us before you act.

OVERVIEW

01 Martinique at a glance

A French single territorial collectivity with the powers of an overseas department and region, and an EU outermost region. The economy rests on public services, tourism, trade and agriculture.

CAPITAL
Fort-de-France
Administrative and commercial centre; the airport is at Le Lamentin

POPULATION
About 360,000
INSEE, 2023; slowly declining and ageing

LANGUAGE
French
Language of business and law; Creole widely spoken

CURRENCY
Euro (EUR)
Part of the euro area; no exchange controls

LEGAL SYSTEM
French civil law
EU law applies; final appeal in Paris

TIME ZONE
UTC−4
Atlantic Standard Time all year; no daylight saving

CORPORATE INCOME TAX
25%
15% on the first €42,500 of profit for qualifying SMEs

TVA (VAT)
8.5%
Overseas rate; 2.1% reduced; octroi de mer also applies

TRADE
EU, OECS
EU single market and customs union; OECS associate member

Leading sectors

Tourism and hospitality · Rum and spirits · Agriculture and agro-processing · Wholesale and retail trade · Renewable energy · Construction and renovation · Health and care services · Digital services · Logistics

Gateways
Martinique Aimé Césaire International Airport has daily flights to Paris and links to North America and the Caribbean. The Grand Port Maritime de la Martinique at Fort-de-France handles containers and cruise traffic.

Public holidays
The eleven French public holidays plus Abolition of Slavery Day (22 May) and Schœlcher Day (21 July). Work on 1 May is paid double.

INVESTMENT CLIMATE

02 Why Martinique

EU membership, French institutions and targeted overseas incentives make Martinique a secure base in the Eastern Caribbean.

The EU in the Caribbean

Martinique is part of France and the EU, with direct air links to Paris and short flights to Saint Lucia, Dominica and Guadeloupe. Businesses gain the legal certainty of the EU while operating in Caribbean time zones and markets.

Educated workforce

The workforce is French-educated, and the Université des Antilles, vocational schools and professional bodies supply technical, health, tourism and management skills. English is less widely spoken, so plan for French in daily operations.

Familiar institutions

French company, contract and property law apply, with EU rules on competition, data and state aid. Foreign investors may own businesses and property, and French tax treaties apply in Martinique.

An economy in transition

The economy depends heavily on public spending, imports and tourism, and prices are well above mainland France. Since the 2024 cost-of-living protests, government, the Collectivité Territoriale de Martinique (CTM) and retailers have worked on measures to lower prices. Energy transition and food self-sufficiency are policy priorities.

Businesses can draw on French and EU finance, including Bpifrance, the Agence française de développement and EU regional funds.

Where the opportunities are

Sector	Examples of opportunity
Tourism	Hotels, villas, yachting and marinas, eco-tourism, restaurants and visitor services
Agri-food	AOC Martinique rhum agricole, agro-processing, local food production and import substitution
Energy	Solar, biomass, storage and energy efficiency on an island grid not connected to the mainland
Health and care	Services for an ageing population, clinics, home care and medical supplies
Digital services	IT and outsourced services for French and Caribbean clients

Local support

The CTM leads economic development and manages EU regional funds. The Chamber of Commerce and Industry of Martinique (CCI Martinique) supports business creation and gives information on local markets and formalities.

LEGAL VEHICLES

03 Choosing a business structure

Most investors use a simplified joint-stock company (SAS) or a limited liability company (SARL). Overseas companies may instead register a branch. The right choice depends on liability, governance, tax and exit plans.

Vehicle	Key features	Typical use	Main obligations
SAS / SASU	Separate legal entity; one or more shareholders with limited liability; free capital; a president is required; flexible governance set by the articles	Most operating businesses and subsidiaries of foreign groups	Annual accounts, filed with the commercial court registry; corporate tax returns; beneficial ownership
SARL / EURL	Limited liability company with 1 to 100 partners; managed by one or more gérants; more rigid rules on share transfers	Family and owner-managed businesses	Annual accounts and filings; corporate tax unless an option applies
SA	Joint-stock company with minimum capital of €37,000; board of directors or supervisory board; may list	Larger businesses and regulated activities	Statutory auditor; stricter governance and disclosure
Branch (succursale)	Registered establishment of a foreign company; not a separate legal entity	Projects, contracts and market entry	Registration on the RCS; French tax on Martinique profits; filing of parent accounts
Micro-entrepreneur	Simplified sole-trader regime; turnover ceilings of €203,100 (sales) and €83,600 (services) from 2026	Small businesses and freelancers	Social contributions and optional tax as a percentage of turnover
Association	Non-profit body under the 1901 law	Charities, clubs and non-profits	Declaration at the prefecture; accounts where funded

Foreign ownership

Foreign investors may own 100% of a French company. Some regulated activities, such as banking, insurance, investment services and some professions, need approval first, and certain sensitive sectors are subject to French foreign investment screening.

Beneficial ownership

Companies must declare their beneficial owners, the individuals holding more than 25% or otherwise exercising control, to the register of beneficial owners when they register, and update it within 30 days of any change.

GETTING STARTED

04 Setting up: step by step

Company formalities go through the online guichet unique run by INPI. A simple company can be registered within a few weeks once documents are ready; bank accounts and permits take longer.

1 **Plan the structure and name** — WEEK 1

Choose the vehicle, shareholding and officers, and check the name against company and trade mark registers.

2 **Draft articles and deposit capital** — WEEK 1–3

Prepare the articles (statuts), deposit the share capital with a bank or notary, and publish a notice of formation in an approved legal gazette.

3 **File through the guichet unique** — WEEK 2–4

File online with INPI. The Fort-de-France court registry enters the company on the Trade and Companies Register (RCS) and issues the Kbis extract; INSEE allocates the SIREN number.

4 **Tax and social registration** — WEEK 3–5

Tax and social security registration follows automatically. Activate the online professional tax account and obtain an EU VAT number where needed.

5 **Obtain licences and permits** — VARIES

Apply for sector authorisations, building permits from the commune, environmental approvals where relevant, and work authorisations for non-EU staff.

6 **Comply with data protection** — BEFORE TRADING

The EU General Data Protection Regulation applies directly. Keep a record of processing, publish privacy notices and appoint a data protection officer where required.

7 **Set up accounting and compliance** — BEFORE TRADING

Put in place bookkeeping under the French chart of accounts, payroll, e-invoicing readiness, a tax and filing calendar, and anti-money laundering controls where your sector requires them.

Documents you will usually need

Signed articles; certified passport and proof of address for each officer and beneficial owner; a declaration of non-conviction for each officer; proof of a registered office address; the capital deposit certificate; and, for a branch, certified and translated constitutional documents and a recent extract from the parent's home registry.

TAXATION

05 Tax at a glance

French tax law applies, with overseas adaptations for TVA, income tax and octroi de mer. Companies are taxed on profits from businesses operated in France. Headline rates are below.

Business taxes	
Corporate income tax	25%; 15% on the first €42,500 of profit for SMEs with turnover under €10 million that meet ownership conditions
Large companies	3.3% social surcharge above €763,000 of tax; 2026 exceptional contribution for turnover above €1.5 billion; 15% minimum tax for large groups
TVA	8.5% standard; 2.1% reduced; 1.05% on certain items; franchise below €85,000 (goods) or €37,500 (services)
Octroi de mer	Levied on imports and local production at rates set by the CTM, by product
Local business taxes	CFE property-based tax; CVAE at up to 0.28% of value added in 2026, being phased out by 2030
Property duties	Registration duties on transfers of property and of shares

Individuals	
Income tax rates	0% to 45% by band; 45% above €181,917 per tax share (2026 scale)
Overseas reduction	Tax reduced by 30% for Martinique residents, capped at €2,450 per household

Withholding tax (non-residents)	Rate*
Dividends	25% (companies); 12.8% (individuals)
Interest	Generally nil
Royalties	25%

*Domestic rates; 75% for payments to non-cooperative jurisdictions. French tax treaties, one of the world's largest networks, apply in Martinique and may reduce these rates, as may EU directives.

Recent changes

The 2026 finance law (19 February 2026) extended the large-company exceptional contribution for a year, deferred abolition of CVAE to 2030, kept the TVA franchise thresholds after dropping a single €25,000 threshold, and indexed income tax bands by 0.9%. Since 1 March 2025, TVA has been zero on about 6,000 everyday products under the cost-of-living protocol.

PEOPLE

06 Employing people

The French Labour Code applies, supplemented by collective agreements, which often set higher standards. Employers declare pay and contributions monthly and must follow strict rules on contracts, working time and dismissal.

Minimum standards

- **Minimum wage (SMIC):** €12.31 an hour gross, €1,867.02 a month for 35 hours, from 1 June 2026
- **Hours:** 35-hour legal week; overtime at +25% for the first 8 hours and +50% beyond
- **Paid leave:** 2.5 working days a month, five weeks a year
- **Maternity:** 16 weeks for a first or second child, paid by social security
- **Dismissal:** real and serious cause and a formal procedure required
- **Notice:** one month (6 months' to 2 years' service), two months after 2 years
- **Severance:** after 8 months' service, ¼ month's pay per year up to 10 years, ⅓ beyond

Main payroll contributions (2026)

Contribution	Employee	Employer
Income tax (at source)	Rate set by DGFiP	—
Old-age pension	7.3%	10.66%
Health and family	—	10.45% to 18.25%
Unemployment and AGS	—	4.25%
Supplementary pension	4.01%	6.01%
CSG and CRDS	9.7%	—

Main rates up to the €4,005 monthly ceiling; others apply. LODEOM relief cuts employer charges sharply on lower and middle wages. Declared monthly to the CGSS de la Martinique.

Bringing in foreign staff

EU nationals

Nationals of the EU, the European Economic Area and Switzerland may live and work in Martinique without a permit.

Work authorisation

Other nationals need a work authorisation, applied for online by the employer, and a visa and residence permit. Talent passports serve qualified staff and investors.

Visas

Martinique is outside the Schengen area. A Schengen visa is not valid unless it is endorsed for Martinique, so check requirements before travel.

HR essentials from day one

File the pre-hiring declaration before each employee starts, issue written contracts in French, identify the applicable collective agreement, keep time and leave records, and adopt internal rules once you reach 50 staff. Most disputes we see start with missing paperwork, not bad intentions.

MONEY AND ASSETS

07 Banking, currency and property

Banking and finance

Martinique is served by French banking groups and local institutions, supervised by the French banking and insurance regulator (ACPR). IEDOM acts for the Banque de France in the overseas departments.

- **No exchange controls:** funds, profits and capital move freely; cash of €10,000 or more must be declared when entering or leaving
- **The euro:** no currency risk on trade with the EU
- **Finance:** bank loans, Bpifrance guarantees and EU-funded schemes
- **Payments:** SEPA transfers and EU payment rules apply
- **Compliance:** expect thorough anti-money laundering and know-your-customer checks

Financial reporting

Companies keep accounts under the French general chart of accounts (PCG). An audit by a statutory auditor is required above size thresholds, for SAs, and in some other cases.

Land and property

Foreign nationals and companies may buy property without special approval. Sales go through a notary, who checks title and registers the deed. The coastal strip known as the fifty geometric paces is largely public land with special rules.

Typical costs on a property purchase	
Registration duties	Payable by the buyer on resale property; together with notary fees often 7% to 8% of the price
New property	TVA at 8.5% within the price, with lower duties
Notary fees	Regulated scale, collected with the duties
Property tax	Annual taxe foncière set by the local authorities

Before you build

Building needs a permit from the commune under its local plan. Larger or sensitive projects need environmental assessment through the state's environment and planning directorate (DEAL).

GROWTH LEVERS

08 Incentives, trade and customs

Overseas France has its own set of tax and social incentives, alongside EU regional funds and the protection that octroi de mer gives to local production.

Key incentive regimes

Regime	What it offers
ZFANG zones	Profit abatement of 50% (cap €150,000) or 80% in priority sectors such as tourism, industry and renewables (cap €300,000), with CFE and land tax relief
LODEOM	Large employer social charge exemptions on wages up to set SMIC multiples, for small employers and listed sectors
Girardin schemes	Income tax reduction for investors financing productive or housing investment overseas, running to 2029
Investment tax credit	Tax credit for companies investing in productive assets or social housing overseas
EU and state aid	EU regional funds managed by the CTM, freight aid and Bpifrance support

Eligibility, approval thresholds and EU state aid limits apply. We can assess which incentives fit your project and prepare the applications.

Market access

- **EU single market and customs union:** free movement of goods into the EU, under EU trade agreements
- **Mainland France:** trade is duty-free, but TVA and octroi de mer apply, as Martinique is outside the EU VAT area
- **OECS:** associate membership supports regional co-operation
- **CARIFORUM–EU EPA:** governs trade with most Caribbean neighbours

Customs

The French customs service handles imports and exports and collects duty, TVA on imports and octroi de mer. Importers need an EORI number. The EU authorisation for octroi de mer runs to 31 December 2027, and reform of the tax is under discussion.

COMPLIANCE

09 Regulators and compliance calendar

Who regulates what

Body	Role
INPI and court registry	Company formalities, RCS and beneficial ownership register
DGFiP	Corporate tax, income tax, TVA and local business taxes
French customs	Imports, exports, duties and octroi de mer
CTM	Octroi de mer rates, economic development and EU funds
ACPR and AMF	Banking, insurance and financial markets
Tracfin	Anti-money laundering reporting
CGSS de la Martinique	Social security contributions and benefits
Prefecture and DEETS	Work and residence permits; labour inspection
CNIL	Data protection
DEAL and communes	Environmental, planning and building approvals

Key filing dates

When	What
5th or 15th of each month	Monthly payroll declaration (DSN) and social contributions for the previous month
Each month	TVA return and payment, on a date set by the tax office
15 March, 15 June, 15 September, 15 December	Corporate tax instalments
May	Corporate tax return and balance for a December year-end
Within 6 months of year-end	Approval of the accounts, then filing with the court registry
15 December	CFE local business tax

Dates shown are for a company with a December year-end. From 1 September 2026 all businesses must be able to receive e-invoices. Late filing attracts penalties and interest.

Anti-money laundering

Financial institutions and designated professions, including estate agents, notaries, accountants and dealers in high-value goods, must apply customer due diligence and report suspicions to Tracfin.

ACTION PLAN

10 Your first 90 days: checklist

Use this checklist to track the essential steps from decision to first trading day.

Days 1–30: establish

- [ ] Agree business plan, structure and ownership
- [ ] Check the name and draft the articles
- [ ] Gather KYC documents for officers and owners
- [ ] Deposit the share capital
- [ ] Publish the legal notice of formation
- [ ] File through the guichet unique
- [ ] Declare the beneficial owners
- [ ] Open business bank accounts

Days 31–60: register and license

- [ ] Receive the Kbis and SIREN number
- [ ] Activate the online tax account
- [ ] Apply for sector authorisations
- [ ] Apply for work authorisations for non-EU staff
- [ ] Assess ZFANG, LODEOM and investment incentives
- [ ] Lease premises and confirm planning approvals
- [ ] Arrange insurance cover

Days 61–90: operate

- [ ] Set up accounting under the French chart of accounts
- [ ] Set up payroll and the monthly DSN
- [ ] Issue written employment contracts
- [ ] Build the tax and filing calendar
- [ ] Put AML and GDPR policies in place
- [ ] Prepare for e-invoicing

Ongoing

- [ ] Monthly DSN and TVA returns
- [ ] Quarterly corporate tax instalments
- [ ] Annual tax return and accounts
- [ ] Accounts filed with the court registry
- [ ] Renew authorisations and permits on time

YOUR PARTNER

11 How Dawgen Global helps

One Dawgen Global team supports you through our Caribbean Service Desk, managed from our headquarters in Kingston.

Market entry and structuring

Choice of vehicle, group and tax structuring, feasibility studies and business plans.

Incorporation and corporate secretarial

Company formation, statutory registers, filings and beneficial ownership.

Tax advisory and compliance

Registrations, planning, TVA, octroi de mer, returns, transfer pricing and tax audits, through our Caribbean Tax Service Desk.

Accounting and payroll outsourcing

Bookkeeping, management accounts, payroll and a Virtual CFO.

Audit and assurance

Reviews and special-purpose reporting for lenders and parent companies.

HR, immigration and legal support

Employment contracts, HR policies, work authorisations and legal process support, with our panel of attorneys.

Risk and compliance

AML programmes, GDPR compliance, internal audit and governance.

Technology and cyber

Systems selection, digital transformation, cybersecurity and AI governance.

Incentive applications

ZFANG, LODEOM and overseas investment incentive assessments and applications.

Start with a conversation

Tell us your plans for Martinique and we will set out the steps and costs. Some regulated services are performed by affiliated firms; we will advise you of the arrangements when you make a request. Fees are tailored to each client's circumstances and set out in an engagement letter. Email **martinique@dawgen.com** or **info@dawgen.global**, or call (876) 926-5210.

Talk to the Martinique Caribbean Service Desk

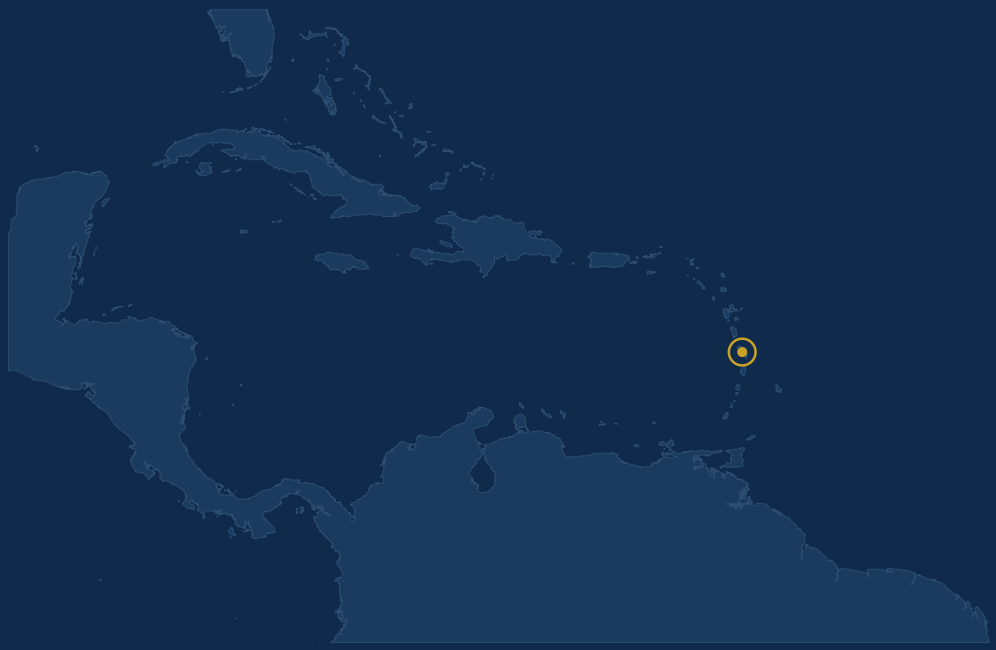
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Key official sources

- Direction générale des Finances publiques (impots.gouv.fr)
- Guichet unique des formalités d'entreprises, INPI (formalites.entreprises.gouv.fr)
- Service-Public Entreprendre (entreprendre.service-public.fr)
- Urssaf and CGSS de la Martinique (urssaf.fr)
- Direction générale des douanes et droits indirects (douane.gouv.fr)
- Collectivité Territoriale de Martinique (collectivitedemartinique.mq)
- INSEE (insee.fr)
- Commission nationale de l'informatique et des libertés (cnil.fr)



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